Tax Exemption Offerings Form GSA SmartPay® 2

www.gsa.gov/smartpay



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: Oregon

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank. Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	Centrally Billed Accounts (CBAs)	
Sales Tax	Individually Billed Accounts (IBAs)	
Lodging Toy	X Centrally Billed Accounts (CBAs)	Exemption for federal employees on official govt business, employees of federal instrumentalities on official business and federal instrumentalities providing lodging to citizens.
Lodging Tax	X Individually Billed Accounts (IBAs)	Exemption for federal employees on official govt business, employees of federal instrumentalities on official business and federal instrumentalities providing lodging to citizens.
Hotel	Centrally Billed Accounts (CBAs)	
Occupancy Tax	Individually Billed Accounts (IBAs)	
Public Accommodation	Centrally Billed Accounts (CBAs)	
Tax	Individually Billed Accounts (IBAs)	
Tourism Tax	Centrally Billed Accounts (CBAs)	
TOURISHI TAX	Individually Billed Accounts (IBAs)	
Fleet Tax	Gasoline Diesel Fuel Alternative Fuel	
	Maintenance	
Other Tax	Other: please specify CBA IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation	Website Address or Hyperlink:
1	
2	
3	

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
Contact Oregon Department of Revenue, State Lodging Tax, 955 Center St NE Salem OR 97301-
2555 to obtain forms for requesting a refund of tax.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Royston, Renee
Name of Agency:	Oregon Department of Revenue
Office Address (Line 1):	955 Center St NE
Office Address (Line 2):	
City, State Zip:	Salem OR 97301-2555
Phone Number:	503-945-8135
Fax Number:	503-945-8787
Email Address:	renee.royston@state.or.us

Thank you for your assistance in this important matter!

GSA SmartPay® 2 Card Numbering Systems

GSA SmartPay® 2 cards will be **effective on November 30, 2008** (except in a few cases, which will be effective earlier), and will have specific account number prefixes, as seen in the chart below. GSA SmartPay® 2 cards are provided by three banks: Citibank, JPMorgan Chase, and US Bank. The GSA SmartPay® program provides four business lines: Purchase, Travel, Fleet, and Integrated (includes fleet, travel and/or purchase functionality and offers a single card for all purchases). These cards/accounts can be Centrally Billed Accounts (CBAs) or Individually Billed Accounts (IBAs). Below is a detailed description of each card type and numbering system that GSA Smartpay® 2 provides.

<u>Centrally Billed Accounts</u> (CBAs) are charge card accounts in which **all** charges are billed directly to the federal government and paid directly by the federal government to the issuing bank.

- Purchase: All federal government Purchase cards are centrally billed.
- Fleet: All federal government Fleet cards are centrally billed.
- Travel: Federal government Travel cards/accounts may be centrally billed or individually billed.
- Integrated:
 - All Fleet and Purchase type transactions on an integrated card are centrally billed.
 - o Travel functionality on an integrated card may be centrally billed or individually billed.

<u>Individually Billed Accounts</u> (IBAs) are charge card accounts in which charges are paid directly by the cardholder/federal employee to the issuing bank; the federal employee is then reimbursed by the government.

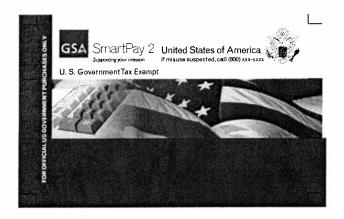
- Travel: Federal government Travel cards may be centrally billed or individually billed.
- Integrated: Travel functionality on an Integrated card may be centrally billed or individually billed.

	Purchase	Tra	ivel	Fleet	Debit/Prepaid
	5568 - MasterCard	sterCard 5568 –		5565 – MasterCard	5564 - MasterCard
	5565 – MasterCard	Card 5565 – Mas		5568 – MasterCard	5568 - MasterCard
Prefix (1 st four	4716 – Visa		4486 – Visa	8699 – Voyager	5565 – MasterCard
digits)	4614 – Visa	4614 – Visa			4614 – Visa
	4486 – Visa				
	N/A	0	СВА	N/A	N/A
量是发生		1	IBA		
6 th digit*		2 – 4	IBA		
		5	Reserved		
新 斯斯森		6 – 9	CBA		

In addition to the chart provided above, please note the following information:

- Only the Travel card uses the 6th digit to identify whether the account is a Centrally Billed Account (CBA) or an Individually Billed Account (IBA).
- The numbering structure for Integrated Cards to differentiate between centrally and/or
 individually billed transactions will be specific to each agency/organization using the
 Integrated card. This information will be provided on the GSA SmartPay® website
 (www.gsa.gov/gsasmartpay) as it becomes available.

GSA SmartPay® 2 Card Designs



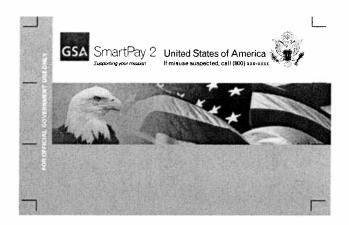
Purchase



Travel



Fleet



Integrated